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Washington, D. C.

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FINANCE AND ACCOUNTS DIVISION MEMORANDUM NO. B-24

To: Washington Finance and Accounts Division
Chiefs, Regional Fiscal Divisions

From: H. O. Hart, Chief, Accounting Management Section

Subject: Financial Statements

All financial statements must carry proper date information and Regional identification. Each statement should indicate where it is prepared. Every balance sheet or trial balance should reflect the date to which it applies. All statements involving operations should reflect the period covered by those operations. The following illustrations may be used as a guide in presenting this information:

1. BALANCE SHEET
as at June 30, 1943
2. STATEMENT OF OPERATIONS
for the period July 1, 1942, to June 30, 1943, incl.
3. Prepared in Chicago, Illinois
July 7, 1943

Hobbs



